

Village of Forreston  
2021-2022 Budget

	19-20 Actual	20-21 Projected	21-22 Budget
<b>GENERAL FUND</b>			
Estimated Cash Balance May 1			272,800
<b>Revenue</b>			
Property Tax	40,063	39,949	40,100
Road and Bridge Tax	24,391	24,456	24,500
Sales Tax	118,380	132,006	120,500
State Income Tax	142,264	151,830	156,000
Corp Personal Prop Replacement Tax	13,469	11,096	14,500
Local Use Tax	49,997	60,020	58,000
Cannabis Tax	237	904	600
Liquor License Fee	1,850	1,142	3,150
Television Franchise Fee	14,046	15,271	14,000
Amusement License Fee-Gaming Tax	14,261	10,927	11,000
Building Permit Fee	5,239	5,904	4,500
Trailer Court Fee	155	410	400
Fines	7,038	8,082	8,000
Tower Lease	-		4,200
Interest Income	1,949	684	1,000
Grant-Donations Police Dept.	8,978	7,000	9,000
Safe Routes Loan			179,590
Safe Routes Reimbursement From TIF		17,000	17,000
AT&T Tower Lease		1,000	7,000
TIF Reimbursement			5,000
Miscellaneous Revenue	903	521	1,000
Total Revenue	443,220	488,201	679,040
Total Funds Available			951,840
<b>Expenditures</b>			
Administration Department	74,816	105,372	99,752
Police Department	167,797	174,353	192,600
Streets & Alleys Department	170,725	203,402	408,483
Other Expenses	-	15,000	15,000
Total Expenditures	413,338	498,127	715,835
<b>Administration Department</b>			
<u>Personnel</u>			
Salaries - Full Time	-	-	10,902
Salaries - Part Time	16,733	16,888	9,000
Salaries - Elected Officials	16,880	18,400	18,600
Salaries - Appointed Officials	3,700	3,700	3,700
Health Insurance	2,815	2,679	1,730
Building Permit Inspection	238	1,115	2,850
Total Personnel	40,366	42,782	46,782

	19-20 Actual	20-21 Projected	21-22 Budget
<b>General Fund, continued</b>			
<u>Contractual Services</u>			
Maintenance - Buildings	9,724	6,366	10,000
Maintenance - Equipment	872	1,809	1,500
Telephone	589	2,682	2,000
GIS Services	863	-	870
Training and Travel	218	-	500
Postage	448	737	1,000
Advertising	1,283	1,263	1,200
Data Processing Services - Website	1,010	1,082	1,200
Engineering	-		2,000
Legal Services	13,310	8,495	12,000
Ordinance Codification	500	-	4,500
Dues	410	250	500
Historical Fund Expense	-	-	1,500
Total Contractual Services	<u>29,228</u>	<u>23,996</u>	<u>38,770</u>
<u>Commodities</u>			
Operating Supplies	<u>1,547</u>	<u>2,344</u>	<u>1,700</u>
<u>Other Expenses</u>			
Miscellaneous Expenses	<u>2,167</u>	<u>20,981</u>	<u>3,000</u>
<u>Capital Outlay</u>			
Office Equipment	524	10,005	5,000
Computer Software	985	5,265	4,500
Total Capital Outlay	<u>1,509</u>	<u>15,270</u>	<u>9,500</u>
Total Administration Department Expenditures	<u>74,816</u>	<u>105,372</u>	<u>99,752</u>
<b>Police Department</b>			
<u>Personnel</u>			
Salary - Police Chief	63,227	60,492	29,000
Salaries -Full Time	29,641	43,366	87,000
Salary - Part time	40,718	28,332	30,000
Health Insurance	14,827	14,542	6,000
Total Personnel	<u>148,413</u>	<u>146,732</u>	<u>152,000</u>
<u>Contractual Services</u>			
Maintenance - Vehicle	2,802	3,333	5,000
Maintenance - Animal Shelter	-	-	100
Maintenance - Equipment	1,929	9,561	15,000
Telephone	2,478	2,587	2,500
Training	157	650	2,000
Total Contractual Services	<u>7,367</u>	<u>16,131</u>	<u>24,600</u>

	19-20 <u>Actual</u>	20-21 <u>Projected</u>	21-22 <u>Budget</u>
<b>General Fund, continued</b>			
<u>Commodities</u>			
Supplies	719	1,167	1,500
Gas and Oil	7,912	7,072	8,500
Programs	210	15	2,000
Uniforms	90	290	1,500
Total Commodities	<u>8,932</u>	<u>8,544</u>	<u>13,500</u>
<u>Capital Outlay</u>			
Office Equipment	<u>3,086</u>	<u>2,946</u>	<u>2,500</u>
Total Police Department Expenditures	<u>167,797</u>	<u>174,353</u>	<u>192,600</u>

**Streets and Alleys Department**

<u>Personnel</u>			
Salary - Supt. of Public Works	23,122	25,111	26,500
Salaries - Full Time	38,152	32,805	34,436
Salaries - Part Time	7,190	21,647	22,000
Salaries - Snow Removal	-		1,200
Health Insurance	8,633	7,036	6,297
Total Personnel	<u>77,097</u>	<u>86,599</u>	<u>90,433</u>
<u>Contractual Services</u>			
Maintenance - Buildings	3,819	1,212	2,500
Maintenance - Vehicles	3,249	8,818	5,000
Maintenance - Equipment	714	617	5,000
Maintenance - Streets	7,103	36,198	25,000
Snow Removal		-	500
Telephone	588	613	800
Tree Removal and Replacement	8,240		25,000
Utilities	437	-	1,000
Street Lighting	19,730	19,749	21,000
Parking Lot Rental	1,700	-	
Safe Routes	8,100	14,170	169,250
Engineering Services	5,699	8,055	6,000
Total Contractual Services	<u>59,379</u>	<u>89,431</u>	<u>261,050</u>
<u>Commodities</u>			
Gas and Oil	7,446	6,738	10,000
Maintenance Supply - Sidewalks		1,009	2,000
Maintenance Supply - Streets	10,514	10,594	20,000
Maintenance Supply - Vehicles & Equip	6,777	5,950	8,000
Maintenance Supply - Buildings	135	205	500
Maintenance Supply - Snow Control	7,078	-	8,000
Tools	1,582	2,718	3,000
Total Commodities	<u>33,531</u>	<u>27,215</u>	<u>51,500</u>

	19-20 Actual	20-21 Projected	21-22 Budget
<b>General Fund, continued</b>			
<u>Other Expenses</u>			
Miscellaneous Expense	719	157	500
<u>Capital Outlay</u>			
Equipment	343	5,000	5,000
Total Streets and Alleys Dept Expenditures	170,725	203,402	408,483
Other Expenses			
Transfer to Capital Development Fund	-	15,000	15,000
Total Other Expenses	-	15,000	15,000
Total General Fund Expenditures	413,338	498,127	715,835
Ending Balance April 30			236,005

**SOCIAL SECURITY FUND**

Estimated Cash Balance May 1			51,020
<b>Revenue</b>			
Property Tax	27,111	25,018	25,000
Personal Property Replacement Tax	3,502	3,232	3,500
Interest Income	400	145	200
Total Revenue	31,013	28,395	28,700
Total Funds Available			77,525
<b>Expenditures</b>			
Employer's Contribution to FICA	21,674	23,758	21,700
Employer's Medicare	5,068	5,556	5,000
Total Social Security Fund Expenditures	26,742	29,314	26,700
Ending Balance April 30			50,825

**PARK FUND**

Estimated Cash Balance May 1			37,554
<b>Revenue</b>			
Property Tax	11,126	11,138	11,200
Interest Income	494	139	300
Park Contributions - Transfer from Cap. Dev.	-	5,000	
Miscellaneous Revenue		5,000	15,000

	19-20 Actual	20-21 Projected	21-22 Budget
Total Revenue	<u>11,620</u>	<u>21,277</u>	<u>26,500</u>
Total Funds Available			64,054
<b>Expenditures</b>			
<u>Personnel</u>			
Salaries - Part Time	-	5,084	3,600
Total Personnel	<u>-</u>	<u>5,084</u>	<u>3,600</u>
<u>Contractual Services</u>			
Professional Services	91	18,637	18,000
Maintenance - Grounds	4,895	99	4,000
Garbage Disposal	351	420	500
Total Contractual Services	<u>5,337</u>	<u>19,156</u>	<u>22,500</u>
<u>Commodities</u>			
Maint Supply - Grounds	7,706	9,270	4,000
Playground Equipment	26	1,465	3,000
Total Commodities	<u>7,732</u>	<u>10,735</u>	<u>7,000</u>
<u>Other Expenses</u>			
Contingencies	-	50	1,000
<u>Capital Outlay</u>			
Equipment	2,220	-	3,000
Total Park Fund Expenditures	<u>15,289</u>	<u>35,024</u>	<u>37,100</u>
Ending Balance April 30			<u>26,954</u>

### INSURANCE FUND

Estimated Cash Balance May 1 25,601

#### Revenue

Property Tax	37,152	35,525	35,500
Interest Income	213	88	200
Total Revenue	<u>37,365</u>	<u>35,612</u>	<u>35,700</u>

Total Funds Available 61,301

#### Expenditures

Risk Management Expense	32,422	32,422	33,500
Unemployment Insurance	551	360	500
Total Insurance Fund Expenditures	<u>32,973</u>	<u>32,782</u>	<u>34,000</u>

Ending Balance April 30 27,301

	19-20 Actual	20-21 Projected	21-22 Budget
<b>BAND FUND</b>			
Estimated Cash Balance May 1			<u>5,635</u>
<b>Revenue</b>			
Property Tax	804	800	800
Interest Income	40	15	25
Total Revenue	<u>844</u>	<u>815</u>	<u>825</u>
Total Funds Available			6,460
<b>Expenditures</b>			
Municipal Band	893	500	800
Total Band Fund Expenditures	<u>893</u>	<u>500</u>	<u>800</u>
Ending Balance April 30			<u>5,660</u>
<b>CIVIL DEFENSE FUND</b>			
Estimated Cash Balance May 1			<u>2,667</u>
<b>Revenue</b>			
Property Tax	363	362	365
Interest Income	41	10	20
Total Revenue	<u>404</u>	<u>373</u>	<u>385</u>
Total Funds Available			<u>3,052</u>
<b>Expenditures</b>			
Maintenance - Vehicles & Equipment	-	3,225	500
Total Civil Defense Fund Expenditures	<u>-</u>	<u>3,225</u>	<u>500</u>
Ending Balance April 30			<u>2,552</u>
<b>PUBLIC LIBRARY FUND</b>			
Estimated Cash Balance May 1			<u>108,613</u>
<b>Revenues</b>			
Property Tax - Library	22,274	22,274	24,000
Property Tax - Social Security & Medicare	1,607	1,601	1,600
Property Tax - Building Maintenance	2,967	2,962	2,562
Personal Property Replacement Tax	2,717	1,693	2,200
Fees, Fines	1,637	700	1,500
Dedicated Grants	500	-	5,000
Fund Raising	275	-	1,000
Interest Income	853	570	1,000

	19-20 Actual	20-21 Projected	21-22 Budget
<b>Library Fund, continued</b>			
Community Room Fees	675	-	1,200
Per Capita Grant	1,808	1,808	1,800
Donations and Gifts	4,805	50	6,000
Miscellaneous Revenue	94	-	100
Total Revenue	<u>40,211</u>	<u>31,658</u>	<u>47,962</u>
Total Funds Available			<u><u>156,575</u></u>
<b>Expenditures</b>			
<u>Personnel</u>			
Salaries - Part Time	18,765	21,679	28,000
Employer's FICA	1,197	1,344	2,000
Employer's Medicare	280	314	200
Unemployment Compensation	88	67	200
Total Personnel	<u>20,330</u>	<u>23,404</u>	<u>30,400</u>
<u>Contractual Services</u>			
Maintenance - Buildings	1,967	2,860	3,500
Maintenance - Grounds	640	-	1,500
Utilities	3,564	1,968	3,000
Custodial Services	555	79	600
Total Contractual Services	<u>6,726</u>	<u>4,907</u>	<u>8,600</u>
<u>Commodities</u>			
Operating Supplies	2,228	1,827	2,000
Library Books & Materials	375	551	1,000
Grant Purchases - Other	-	387	5,000
Gift Purchases	6,423	1,676	3,000
Grant Purchases - Per Capita	1,699	676	1,800
Programming	420	278	1,000
Computer Hardware	-	-	1,000
Computer Software	108	-	500
Computer Upgrade - Maintenance	160	-	500
Prairie Cat / OCLC	1,214	1,244	1,500
Total Commodities	<u>12,628</u>	<u>6,639</u>	<u>17,300</u>
<u>Other Expenses</u>			
Miscellaneous	246	115	500
Community Room	707	205	1,000
Fund Raising Expense	-	-	500
Total Other Expenses	<u>953</u>	<u>320</u>	<u>2,000</u>
<u>Capital Outlay</u>			
Equipment	-	-	1,000
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>1,000</u>

	19-20 <u>Actual</u>	20-21 <u>Projected</u>	21-22 <u>Budget</u>
<b>Library Fund, continued</b>			
Total Public Library Fund Expenditures	<u>40,637</u>	<u>35,269</u>	<u>59,300</u>
Ending Balance April 30			<u>97,275</u>

#### **WATER AND SEWER FUND**

Beginning Balance May 1			<u>564,736</u>
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#### **Revenue**

Late Penalty Charges	10,050	4,740	10,000
Water Service Income	195,724	219,561	195,700
Sewer Service Income	388,128	375,802	386,250
Water Service Hook-up Fees	-	-	800
Sewer Service Hook-up Fees	-	-	800
Water Turn-On or Shut-Off Fees	577	501	900
Credits Granted	1,791	1,004	1,700
Interest Income	2,012	1,310	1,800
Tower Lease	4,200	4,200	4,200
Miscellaneous Revenue	2,127	1,021	1,500
Total Revenue	<u>601,027</u>	<u>606,130</u>	<u>600,250</u>

Total Funds Available			<u>1,164,986</u>
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#### **Expenditures**

Water Department	198,568	212,565	424,110
Sewer Department	248,450	255,190	350,535
Total Expenditures	<u>447,017</u>	<u>467,755</u>	<u>774,645</u>

#### **Water Department Expenditures**

<u>Personnel</u>			
Compensated Absences	-		
Salary - Supt. of Public Works	18,619	18,833	20,200
Salary - Full Time	28,608	24,604	25,827
Salary - Administration	12,911	12,668	14,102
Salary - Part Time			5,000
Overtime			1,200
Health Insurance	7,872	7,239	6,019
Unemployment Compensation	143	59	200
Total Personnel	<u>68,153</u>	<u>63,403</u>	<u>72,548</u>

#### Contractual Services

Maintenance - Buildings	1,090	-	1,000
Maintenance - Vehicles	4,733	3,963	5,000
Maintenance - Equipment	1,553	330	3,000



	19-20 <u>Actual</u>	20-21 <u>Projected</u>	21-22 <u>Budget</u>
<b>Water and Sewer Fund, continued</b>			
Maintenance - Water System	8,910	2,527	10,000
Telephone	2,465	2,187	2,000
Utilities	14,773	15,505	17,000
Postage	1,316	1,491	6,000
Advertising		-	1,000
Well House			2,000
Training	1,011	527	1,000
Water Tower Misc			2,000
Data Processing - Software	1,023	1,863	3,000
Engineering Services	1,406	-	15,000
Testing Expense	4,586	4,897	4,000
Total Contractual Services	<u>42,866</u>	<u>33,291</u>	<u>72,000</u>
<u>Commodities</u>			
Office Supplies	265	97	500
Gas and Oil	1,896	1,733	3,500
Maint Supply - Vehicles & Equipment	2,052	1,499	3,000
Maint Supply - Water System	7,001	5,042	10,000
Maint Supply - Buildings	2,118	-	2,000
Operating Supplies	946	349	1,000
Chemicals	2,249	2,259	3,000
Total Commodities	<u>16,526</u>	<u>10,979</u>	<u>23,000</u>
<u>Other Expenses</u>			
Transfer to Capital Improvement	45,000	100,000	-
Contingencies	192	225	500
Total Other Expenses	<u>45,192</u>	<u>100,225</u>	<u>500</u>
<u>Capital Outlay</u>			
Meters		-	5,000
Valves and Hydrants	93	-	4,000
Equipment	2,421	1,076	5,000
Water System Improvements	7,757	3,591	226,062
Water Tower Maintenance Agreement	15,560	15,561	16,000
Total Capital Outlay	<u>25,831</u>	<u>4,667</u>	<u>256,062</u>
 Total Water Department Expenditures	 <u>198,568</u>	 <u>212,565</u>	 <u>424,110</u>

**Sewer Department Expenditures**

Personnel

Compensated Absences

Salary - Supt. of Public Works	18,619	18,833	19,202
Salary - Full Time	28,608	24,604	26,208
Salary - Administration	12,906	15,359	14,102
Salary - Part Time	-		5,000
Overtime	-		1,200

	19-20 Actual	20-21 Projected	21-22 Budget
<b>Water and Sewer Fund, continued</b>			
Health Insurance	9,299	7,239	6,019
Unemployment Compensation	143	59	200
Total Personnel	<u>69,577</u>	<u>66,094</u>	<u>71,931</u>
<u>Contractual Services</u>			
Maintenance - Buildings	3,532	4,425	2,000
Maintenance - Vehicles		-	3,000
Maintenance - Equipment	3,197	5,061	20,000
Maintenance - Sewer System	7,185	11,156	14,000
Permit Fees	5,000	6,704	6,000
Telephone	1,662	1,559	3,000
Utilities	14,790	12,998	14,000
Postage	1,162	1,491	3,000
Advertising	-	-	500
Training	1,103	2,027	2,000
Data Processing - Software	1,023	1,000	2,000
Testing Expense	1,769	1,132	2,500
Engineering Services		879	2,000
Total Contractual Services	<u>40,424</u>	<u>48,432</u>	<u>74,000</u>
<u>Commodities</u>			
Office Supplies	78	37	500
Gas and Oil	1,907	1,733	3,500
Maint Supply - Vehicles & Equipment	1,394	1,146	4,000
Maint Supply - Buildings	443	-	2,000
Maint Supply - Sewer System	894	6,090	13,000
Operating Supplies	349	487	1,000
Lab Supplies	1,668	2,689	2,000
Chemicals	4,763	2,255	7,000
Total Commodities	<u>11,495</u>	<u>14,438</u>	<u>33,000</u>
<u>Other Expenses</u>			
Equipment	1,630	1,076	5,000
Transfer to Capital Improvement	125,000	125,000	-
IEPA WWTP Loan Repayment	-		166,104
Contingencies	324	150	500
Total Other Expenses	<u>126,954</u>	<u>126,226</u>	<u>171,604</u>
 Total Sewer Department Expenditures	 <u>248,450</u>	 <u>255,190</u>	 <u>350,535</u>
 Total Water and Sewer Fund Expenditures	 <u>447,017</u>	 <u>467,755</u>	 <u>774,645</u>
 Ending Balance April 30			 <u>390,341</u>

	19-20 Actual	20-21 Projected	21-22 Budget
<b>CAPITAL DEVELOPMENT FUND</b>			
Estimated Cash Balance May 1			<u>241,214</u>
<b>Revenue</b>			
Interest Income	1,880	628	1,500
Transfer from Other Funds (General)	10,000	15,000	15,000
Total Revenue	<u>11,880</u>	<u>15,628</u>	<u>16,500</u>
Total Funds Available			<u>257,714</u>
<b>Expenditures</b>			
Equipment and Vehicles	16,900	-	20,000
Buildings and Land	950	-	10,000
Total Capital Development Fund Expenditures	<u>17,850</u>	<u>-</u>	<u>30,000</u>
Ending Balance April 30			<u>227,714</u>
<b>AUDIT FUND</b>			
Estimated Cash Balance May 1			<u>19,796</u>
<b>Revenue</b>			
Property Tax	11,046	11,007	11,000
Interest Income	153	62	80
Total Revenue	<u>11,198</u>	<u>11,069</u>	<u>11,080</u>
Total Funds Available			<u>30,876</u>
<b>Expenditures</b>			
Audit Expense	9,300	9,900	10,000
Total Audit Fund Expenditures	<u>9,300</u>	<u>9,900</u>	<u>10,000</u>
Ending Balance April 30			<u>20,876</u>

	19-20 Actual	20-21 Projected	21-22 Budget
<b>MOTOR FUEL TAX FUND</b>			
Estimated Cash Balance May 1			<u>112,275</u>
<b>Revenue</b>			
Motor Fuel Tax Allotments	69,244	46,262	45,000
Rebuild Illinois Grant		31,766	31,766
Interest Income	600	284	300
Total Revenue	<u>69,844</u>	<u>78,311</u>	<u>77,066</u>
Total Funds Available			189,341
<b>Expenditures</b>			
Contractual Services	49,999	44,859	100,000
Total Motor Fuel Tax Fund Expenditures	<u>49,999</u>	<u>44,859</u>	<u>100,000</u>
Ending Balance April 30			<u>89,341</u>

#### **CAPITAL IMPROVEMENT & REPLACEMENT FUND**

Estimated Cash Balance May 1			<u>35,361</u>
<b>Revenue</b>			
Interest Income	148	8	10
Water Main Replacement Fund	6,475	34,766	34,000
Water Meter Replacement Fund	1,882	9,794	9,500
Transfer from Water and Sewer Fund	170,000	225,000	-
IEPA Water Main Loan Phase 1 (L17-3197)		1,217,361	415,338
IEPA Water Meter Loan (L17-5892)			444,796
IEPA Lead Services (L17-5764)			2,792,934
Total Revenue	<u>218,505</u>	<u>1,486,929</u>	<u>3,696,578</u>
Total Funds Available			3,731,939
<b>Expenditures</b>			
IEPA WWTP Loan Repayment	166,103	166,103	-
IEPA Water Main Loan Phase 1 (L17-3197)	48,250	1,217,361	415,338
IEPA Water Meter Loan (L17-5892)		5,625	440,796
IEPA Lead Services (L17-5764)	1,698	15,589	2,784,034
IEPA Water Main Phase 1 Loan Payment			30,000
Engineering	672		
Total Expenditures	<u>221,323</u>	<u>1,404,678</u>	<u>3,670,168</u>
Ending Balance April 30			<u>61,771</u>

	19-20 Actual	20-21 Projected	21-22 Budget
<b>IMRF FUND</b>			
Beginning Balance May 1			<u>\$33,433</u>
<b>Revenue</b>			
Property Tax	33,136	33,024	33,000
Interest Income	261	89	200
Total Revenue	<u>33,397</u>	<u>33,113</u>	<u>33,200</u>
Total Funds Available			<u>\$66,633</u>
<b>Expenditures</b>			
IMRF Contributions	<u>41,535</u>	<u>33,032</u>	<u>35,000</u>
Ending Balance April 30			<u>\$31,633</u>
<b>BDD FUND</b>			
Estimated Cash Balance May 1			<u>106,177</u>
<b>Revenue</b>			
Sales Tax	64,278	81,813	84,000
Interest	523	249	200
Total Revenue	<u>64,801</u>	<u>81,813</u>	<u>84,200</u>
Total Funds Available			190,377
<b>Expenditures</b>			
Sidewalks	11,600	22,750	10,000
Street Lighting	11,796	-	-
Storm Sewer	-	-	15,000
Village BDD Reimbursement	10,000	-	5,000
Business Applications	8,523	20,314	45,000
Parking Lot Rent	-	-	1,700
Total BDD Fund Expenditures	<u>41,919</u>	<u>43,064</u>	<u>76,700</u>
Ending Balance April 30			<u>113,677</u>
<b>TIF FUND</b>			
Estimated Cash Balance May 1			<u>43,411</u>
<b>Revenue</b>			
Property Tax	21,059	30,129	25,000
Interest	110	103	100
Total Revenue	<u>21,170</u>	<u>30,129</u>	<u>25,100</u>
Total Funds Available			68,511

	<u>19-20</u> Actual	<u>20-21</u> Projected	<u>21-22</u> Budget
<b>Expenditures</b>			
Safe Routes to School Project	-	18,310	3,000
Business Applications	3,505	1,700	3,000
Village TIF Reimbursement	88	1,453	5,000
Total TIF Fund Expenditures	<u>3,593</u>	<u>21,463</u>	<u>11,000</u>
Ending Balance April 30			<u>57,511</u>